PRESERVED

App. F. IX-4

Previous References 1935. (R.7.) P 5E

File No. 123-35

Serial Nos. 1-2

Letter References.

F.3.190-35.C/1-2-5/12.18 dtd

Forwd

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Revo

Part B for Revs

SUBJECT.

Entrusting "Post review of Accounts Audit" to the Senior Superintendent attached to the Special Section of the Controller's office

R2)

F.435.9.R.6.35

WD 03607—GPB—22,500—2-8-35

To the controller

Sanctions —

Recd 18/12

Sk

Sy 7 193-35-1

In reply please quote reference to No. 72/Spl.

FIN. 1971 11 NOV. 1935 GENL. & J. ... CTT.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Bangalore, dated 4th November 1935.

FINANCIAL ... No.

FROM

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore,
Bangalore.

To

S. SHAMANNA, Esq., B.A.,
Secretary to the Government of Mysore,
Financial Department,
Bangalore.

DEWAN'S OFFICE 21 NOV. 1935 No. 3282 SIR.

I have the honour to enclose herein a copy of the Inspection Memo No.1 dated 24th October 1935 of the Special Officer lent by the Government of India regarding "Post Review of Audit by Gazetted Officers" and to state that his suggestions will be given effect to. The state of this work is also being reported to Government in the quarterly progress Reports.

2. I request approval of Government for the proposal contained in para (e) of the Memo to entrust such review work in future also to a Senior Superintendent of my office attached to the Special Section who will be regarded as a Gazetted Officer for purposes of this review as is done in the British Indian Audit Offices.

I have the honour to be,
Sir,
Your most obedient servant,

COMPTROLLER.

Draft put up.
79(XI
W 9/11
Dewan

May be approved
20/11

MCB.

1935 CTT.

21-11-35
Issue
22/11/35

4/11

Sl: 2. W: H: 4359 B 26.1.35
No. Recommd:
Sanction the proposal.

W

Inspection Memo No.1 dated 24th October 1935 of the Special Officer lent by the Govt. of India.

Post Review of Audit by Gazetted Officers.

1. It is observed that post-review of audit is not undertaken regularly in the manner indicated in Article 20. M.A.C Vol.IV. The Register showing accounts marked for review records only three reviews for the years 1934-35 and 1935-36, and the existing arrangements do not seem to ensure that the reviews allotted are completed promptly, and that the reports of review are regularly submitted to the Comptroller. As post-review is a very important part of audit, it is desirable that a systematic review should be undertaken. The following suggestions may be considered :-

(a) The existing selection Register which is in manuscript form may be continued, and a suitable provision made at foot of the form to show the dates of allotment and completion of review as in the sample form attached, in order to enable the Comptroller to see the progress of review every month.

(b) The Register may be required to be maintained by the Special Section, and submitted to the Comptroller on a specific date every month.

(c) The review relating to T.A.D. may be split up into suitable small units comprising one or more departments or processes of work such as, Broadsheets, abstracts etc., the unit for Pension Audit, Works Audit and Forest Audit comprising one or more treasuries, divisions or offices. One-twelfth of the total number of units, may be selected every month so as to ensure that all units come under review at least once in a year.

(d) The result of review may be required to be recorded in a Register in form 97 for each section which may be submitted to the Comptroller for orders. The review reports may be required to be sent to the Special Section for noting the several dates of completion of work in the Selection Register

and

and for examining the reports to see if points of Higher Audit have been raised and require to be pursued

(e) If necessary, the Senior Superintendent, Special Section may be regarded as a Gazetted Officer for purposes of post review, as is done in British Indian Audit Offices.

" Copy

P.a. Parthasarathy Iyengar

Superintendent,
Comptroller's Office.

MCB.

G. R. S. App. F VI—G 2]

SUBJECT .....

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Diary. No. of letter replied to.....

Section 1. F

File No. 123 - 35

Serial No. 2

General and Revenue Secretariat

( )

the *193* .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue..... 26/11/193 .

Signed by ..... M. Rao

Read— Letter No. 72/Gpl 3 4.11.35 from the Comptr stating that the suggestions of the Inspecting Officers of the Govt of India relating to the "Post Decrees of Audit by Gazetted officers" as embodied in the memo cited - Order thereon—No. as enclosed, will be given effect to, and requesting sanction to entrust such decree work to the Senior Cmptt attached to the Special Section of the Comptr's office, also the Cmptt

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

being regarded as a Gazetted
Officer for purposes of this Secretariat
as is done in the British
Indian Audit Offices.
Govt No 9E 4359 B
Sanctd.

20/11.

W 19/11.

Delhi Secretariat
19/XI

List of Enclosure

Copied by 24/11

Examined by

WD 03602—GPB—22,500—12-7-35

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:-

Letter No.72/Spl.dated 4th November 1935 from the Comptroller to Government stating that the suggestions of the Inspecting Officer of the Government of India relating to the " Post Review of Audit by Gazetted Officers" as embodied in the memo contained as enclosure, will be given effect to, and requesting sanction to entrust such review work to the Senior Superintendent attached to the Special Section of the Comptroller's Office also, the Superintendent being regarded as a Gazetted officer for purposes of their reviews as is done in the British Indian Audit Offices.

Order No. Fc 4359 F.7 /23.35 2

Dated, Bangalore, the 24th November 1935.

26

S A N C T I O N E D.

For Financial Secretary to Govt.

To

The Comptroller to the Government of Mysore.

mk.2